



MISSISSIPPI STATE PERSONNEL BOARD

KELLY HARDWICK
EXECUTIVE DIRECTOR

July 18, 2017

Stacey E. Pickering, State Auditor
Office of the State Auditor
Woolfolk Building, Suite 801
501 North West Street
Jackson, MS 39201

Re: Compliance Review Findings

Dear Auditor Pickering:

Thank you for your recommendations and the opportunity to respond to your letter dated July 10, 2017. The following corrective actions will enable the Mississippi State Personnel Board to carry out its mission more efficiently, strengthen internal controls and ensure compliance with state laws.

AUDIT FINDINGS:

Cash Receipts Should Be Properly Recorded in Agency Records and Timely Transferred to the State Treasury

Response: The State Personnel Board does concur with the finding and recommendations.

Multiple instances were noted in which receipts collected at the agency were not transferred timely to the state treasury. In addition, an instance was noted in which a receipt was not recorded in the agency's records. State law dictates the time period allowable for agencies to transfer collections to the state treasury. Our office believes that minimal changes to the current log and an additional level of review will bring this process into compliance.

Corrective Action Plan:

- a. The case receipts log has been revised to indicate Check Number and Date of Deposit. Going forward, a report of logged activity will be forwarded to the Director of Administrative services weekly, for review. These actions will assist with reconciling the logged items to the deposits made into the state treasury and provide a secondary review to ensure funds are being deposited timely.
- b. Daniel McDonald and Tony R. Moore
- c. Staff members associated with the corrective actions were notified on July 18, 2017.

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If the above correction actions do not comply with your recommendation or you have any questions, please contact Tony Moore at 601-359-6712. We commend you and your staff for their courtesy and cooperation as they worked throughout the review.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kelly Hardwick", with a large, sweeping loop at the end.

Kelly Hardwick
Executive Director

KH:sg